

**DISABLED VETERANS' EXEMPTION
CHANGE OF ELIGIBILITY REPORT**

(Sections 278 and 279.5 of the Revenue and Taxation Code)



**Office of Tom J. Bordonaro, Jr.
San Luis Obispo County Assessor**

1055 Monterey Street, Suite D360
San Luis Obispo, California 93408
(805)781-5643 Fax # (805) 781-5641
E-mail assessor@co.slo.ca.us

APN _____

NAME AND MAILING ADDRESS

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Dear Claimant:

Our records indicate that you are eligible for the Disabled Veterans' Exemption. Use this form only to notify the Assessor if you are no longer eligible for the exemption on this property. **Do not send in this form if you are still eligible and all information printed on the form is correct and up to date as of January 1, 2006. Note: If you believe you qualify for the \$154,661 Exemption (see below), you must submit a new claim form to the Assessor by February 15.**

The laws governing the Disabled Veterans' Exemption provide that once you file a claim and receive the exemption it is not necessary to file each year as long as you continue to qualify. The law further provides that when a disabled veteran or surviving spouse is no longer eligible for exemption, the Assessor must be notified. A 25 percent penalty assessment for failure to so notify the Assessor is also part of the law.

An exemption of up to \$103,107 of assessed value (\$103,107 Exemption) is available to property which constitutes the home of a veteran, or the home of the unmarried surviving spouse of a veteran, who, because of injury or disease incurred in military service, is blind in both eyes, has lost the use of two or more limbs, or is totally disabled. The \$103,107 Exemption increases to \$154,661 of assessed value (\$154,661 Exemption) if your household income for last year did not exceed \$46,302. Once granted, the \$103,107 Exemption remains in effect until terminated. Annual filing is required for any year in which a \$154,661 Exemption is claimed.

Totally disabled means that the United States Veterans Administration or the military service from which discharged has rated the disability at 100 percent or has rated the disability compensation at 100 percent by reason of being unable to secure or follow a substantially gainful occupation.

If you are receiving the exemption because of blindness, the loss of two limbs, or because you are totally disabled, the \$103,107 Exemption will be in effect. **If you believe you qualify for the \$154,661 Exemption, obtain a Disabled Veterans' Property Tax Exemption Claim Form from the Assessor, complete it, and file it with the Assessor by February 15, 2006.**

ASSESSOR

DISQUALIFYING CONDITIONS *(read reverse carefully before completing)*

Sign and return this notice if one or more of the following conditions apply to you.

1. At 12:01 a.m. on January 1, 2006, the property was not your principal residence or you did not own it. (An *owner* includes a purchaser under contract of sale, an owner of a share in a housing cooperative, and a shareholder in a corporation when the rights of shareholding entitle one to possession of a home owned by the corporation.)
2. If the basis of your exemption was blindness and your visual acuity in both eyes is no longer rated at 5/200 or less, or the concentric contraction of the visual field is no longer 5 degrees or less, or if the basis was the loss of use of two limbs and the use of one or both has been restored.
3. If you are the veteran and the United States Veterans Administration or the military service from which you were discharged no longer rates your disability at 100 percent or no longer rates your disability compensation at 100 percent by reason of being unable to secure or follow a substantially gainful occupation.
4. If you are a surviving spouse of a deceased disabled veteran and you have remarried.

**SIGN HERE ONLY IF YOU NO LONGER QUALIFY FOR
THE DISABLED VETERANS' EXEMPTION AS OF JANUARY 1, 2006.**

I no longer qualify for the disabled veterans' exemption.

Signature _____ Date _____

Daytime Phone Number () _____

REASON AND DATE OF DISQUALIFICATION *(It is extremely important that you enter the date that you become ineligible.)*

- ☐ The property was sold on *(date)* _____. If sale is unrecorded enter name of purchaser _____.
- ☐ I am still the owner but as of *(date)* _____ this was not my principal place of residence.
- ☐ I am no longer blind; visual acuity in both eyes was not rated at 5/200 or less, or have a concentric contraction of 5 degrees or less on *(date)* _____.
- ☐ I have no longer lost the use of two limbs; use was restored on *(date)* _____.
- ☐ My disability or disability compensation was rated at less than 100 percent on *(date)* _____.
- ☐ I am the surviving spouse of a deceased disabled veteran and I remarried on *(date)* _____.

If you change your principal place of residence on or after January 1, 2006 and the new resident of the property is not eligible for the exemption, the exemption shall cease to apply to that property on the date of the sale or transfer. An exemption will not be allowed on your new residence until you qualify and file a claim with the Assessor on or before the lien date next following the date that the property was acquired or within 30 days of the date of notice of supplemental assessment.

NOTE: If you were not eligible for the exemption on January 1, 2006, you **must** notify the Assessor on or before June 30, 2006, or you will be subject to payment of the amount of taxes the exemption represents, plus a 25 percent penalty and interest.